

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

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March 4, 2003

FROM: **JOHN D. GOSS**, Assistant County Administrator
Economic Development/Public Services Group

SUBJECT: **NO PROPERTY TAX TRANSFER, YUCAIPA VALLEY WATER DISTRICT,
LAFCO NO. 2935**

RECOMMENDATION: Adopt resolution determining the jurisdictional change does not require any transfer of property taxes to the Yucaipa Valley Water District in consideration of annexation.

BACKGROUND INFORMATION: State law requires that agreement on distribution of property taxes relating to proposed boundary changes be reached before the Local Agency Formation Commission issues a Certificate of Filing. On May 19, 1980, the Board of Supervisors approved a formula for property tax transfers, which had been agreed upon by County staff and a committee of city managers. In connection with this property tax formula, jurisdictional changes involving enterprise districts have historically been treated in a different manner. Past practice has been that enterprise districts do not share in property tax distributions, as these districts instead rely on user fees to support their operations. Since the Yucaipa Valley Water District is considered an enterprise district, it would not be entitled to a property tax transfer based upon past practice.

REVIEW BY OTHERS: This item was reviewed by the County Administrative Office (Wayne Thies, Administrative Analyst) on February 25, 2003, and by LAFCO (Kathleen Rollings-McDonald, Deputy Executive Officer) on February 25, 2003.

FINANCIAL IMPACT: None. There will be no property tax transfer as a result of this action.

SUPERVISORIAL DISTRICT(S): Third.

PRESENTER: John D. Goss, Assistant County Administrator, 387-4731.

Record of Action of the Board of Supervisors

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